

WESTMORLAND DAMSON ASSOCIATION

England & Wales - Charity number 1194710

Details

Status Registered

Legal form CIO

Registered 2021-06-07

Register [View on the Charity Commission register](#)

Contact

Address Ingilnook
Charney Well Lane
Grange-Over-Sands
Cumbria
La11 6db
LA11 6DB

Phone 01539568257

Email info@lythdamsons.org.uk

Website www.lythdamsons.org.uk

Activities

Objects: THE OBJECTS OF THE WDA ARE: A. TO ENCOURAGE, FOR THE BENEFIT OF THE PUBLIC, THE CONSERVATION AND PROTECTION OF DAMSON ORCHARDS AND THE PRESERVATION OF THEIR GENETIC BIODIVERSITY, LANDSCAPE AND HERITAGE VALUE IN CUMBRIA, INCLUDING BY PLANTING AND CREATING MORE DAMSON ORCHARDS.B. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE GROWING, CULTIVATION, PRESERVATION AND USE OF THE WESTMORLAND DAMSON VARIETY COMMON TO CUMBRIA.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES WHICH ARE NOT CHARITABLE.

Activities: 1. To encourage , for the benefit of the public, the conservation and protection of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria, including by planting and creating more damson orchards2. To advance, the education of the public in the growing, cultivation, preservation and use of the Westmorland damson variety common in Cumbria

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN CUMBRIA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£16,092	£25,905	-	-
2023-12-31	£6,715	£8,185	-	-
2022-12-31	£3,094	£5,951	-	-
2021-12-31	£2,896	£4,785	-	-

Trustees

Name	Role	Appointed
Mark Basey-Fisher	Chair	2021-06-01
Adam Walker		2021-06-01
Hartley Trotter		2021-06-01
Hilary Fitch		2021-06-01
Olive Angela Slater		2021-06-01
Peter R Hensman OBE DL		2021-06-01
Rebecca Patterson		2022-10-05
Sandi Jayne Friend-Thornton		2024-07-23
William Desmond Holmes		2021-06-01

WESTMORLAND DAMSON ASSOCIATION

England & Wales - Charity number 1194710

Accounts

Westmorland Damson Association.

Trustees' Annual Report - Year ended 31 December 2024

TRUSTEES

The Trustees who served during the year were:

Mark Basey-Fisher – Chair
Angela Slater - Secretary
Hilary Fitch – Membership Secretary
Peter Hensman – Treasurer
Andrew Griffiths
Desmond Holmes
Simon Patterson (resigned 23 July 2024)
Rebecca Patterson
Hartley Trotter
Adam Walker
Sandi Friend-Thornton (appointed 23 July 2024)

Andrew Griffiths stood down on 22 January 2025

STRUCTURE AND GOVERNANCE

The Westmorland Damson Association is a Charitable Incorporated Organisation (CIO) operating under a constitution approved by the Charity Commission and adopted on 7 June 2021. Membership of the Association is open to anyone who supports the objectives of the Association. The day-to-day affairs are managed by an Executive Committee comprising Chairman, Vice-Chairman, Secretary, Treasurer and up to 6 other members who are appointed each year at the Annual General Meeting.

The Association can be contacted at Ingilnook, Charney Well Lane, Grange over Sands, Cumbria, LA11 6DB.

OBJECTIVES AND ACTIVITIES

The Westmorland Damson Association seeks to enhance the economy and landscape of traditional damson-growing areas in Cumbria by supporting the growing, picking and use of Westmorland damsons. The objectives of the Association are:

- To encourage, for the benefit of the public, the conservation and protection of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria, including by planting and creating more damson orchards.
- To advance the education of the public in the growing, cultivation, preservation and use of the Westmorland damson variety common in Cumbria.

To pursue these objectives, the Association:

1. Organises an Annual Damson Day in April every year. This public event provides opportunities for those attending to learn about the history and techniques of damson growing in the area, to purchase damson trees for planting and to buy and sell damson-based and other local products.
2. Encourages the growing, picking and use of damsons by buying in damsons from growers at harvest-time, freezing them and then selling them to those requiring them throughout the year.
3. Encourages the planting of new damson orchards through its Orchard Grant Scheme and the supply of damson suckers.
4. Promotes the growing and use of damsons by providing advice to members and the public through the circulation of newsletters and other publications and by attending local agricultural shows.

By pursuing these objectives, the Trustees continue to give due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS IN 2024

Damson Day was held for the first time since 2019 at the new venue of the Westmorland Showground. The Trustees were disappointed that no suitable site with all-weather parking could be found in the Lyth Valley but were pleased with the facilities and easy access available at the Westmorland Showground. Sadly, the weather on the day was miserable and, despite good trader presence and a full programme of activities, attendance was poor and the Day made a significant loss. However, The Association is pleased to have been able to bring Damson Day back again after its 5-year absence and is grateful to the Westmorland Agricultural Society for the help it provided.

The 2024 damson crop was again affected by bad weather at blossom time which affected all growers. For the first time for many years there were no damsons to buy in at harvest time. Coincidentally, demand for frozen damsons picked up over the year with a number of new commercial customers being recruited. Sales grew to 1750kg leaving a stock of only 675kg at 31 December 2024. This will not be enough to meet demand through 2025. Although damson sales increased, so too did costs, with a considerable increase in the price of the electricity need to run the cold store.

The failure of the damson crop meant that plans to build on last year's fresh damson sales had to be put on hold.

Two walks through the damson orchards at blossom time were arranged for members and were well supported. There were no applications for orchard grants during the year. The Association responded to a number of requests for damson suckers to enable new planting.

Two stalls were again organised at the Westmorland County Show. Both raised the profile of damsons and their use, one through displaying the Association's archive and giving advice on damson growing and the other, in the food marquee, by selling frozen damsons.

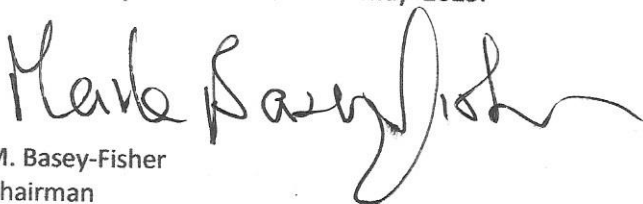
The Association gained some notable publicity for damsons during the year including a Supertato podcast, a full page feature in the Financial Times and an article in Cumbria Life.

FINANCIAL REVIEW

The poor weather and new venue reduced attendance at Damson Day. As a result it made a loss of £8038. Damson sales increased to £7350 (2023 £5393) but the increase in electricity costs meant that the deficit on sales was only marginally reduced to £1248 (2023 £1308). The overall deficit for the year was a substantial £9813 (2023 £1470). This reduced the balance in unrestricted funds at 31 December 2024 to £25541, of which £19084 are free cash reserves.

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000.

Approved by the Trustees on 6th May 2025.



M. Basey-Fisher
Chairman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2024

STATEMENT OF FINANCIAL ACTIVITY

	Notes	<u>2024</u>		<u>2023</u>	
		£	£	£	£
INCOMING RESOURCES (all unrestricted)					
Donations and grants					
Membership subscriptions		603.00		604.00	
Gift Aid Tax recovered		94.53		99.21	
Donations received		<u>1.00</u>		<u>0.00</u>	
			698.53		703.21
Charitable Activities					
<u>Damson Day</u>					
Receipts					
Sponsorship and donations		1500.00		0.00	
Displays and stalls		1560.00		0.00	
Gate and walks		3,690.00		0.00	
Other		<u>813.00</u>		<u>0.00</u>	
		<u>7,563.00</u>		<u>0.00</u>	
Expenditure					
Setting -up		8,745.75		0.00	
Advertising and printing		1,676.49		0.00	
Entertainment		1,940.00		0.00	
General		<u>3,239.56</u>		<u>0.00</u>	
		<u>15,601.80</u>		<u>0.00</u>	
Net incoming resources from Damson Day			-8,038.80		0.00
<u>Sale of Damsons</u>					
Sales		<u>7,349.80</u>		<u>5,393.00</u>	
Cost of sales	1	5,417.40		3,678.60	
Storage costs		2,423.28		1,633.60	
Other sales costs		25.00		657.25	
Depreciation of cold store		<u>732.00</u>		<u>732.00</u>	
		<u>8,597.68</u>		<u>6,701.45</u>	
Net incoming resources from Sale of Damsons			-1,247.88		-1,308.45
Interest on cash balances			<u>480.60</u>		<u>619.12</u>
Total Incoming Resources			<u>-8,107.55</u>		<u>13.88</u>

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2024

STATEMENT OF FINANCIAL ACTIVITY (continued)

	Notes	2024	2023
		£	£
RESOURCES EXPENDED			
Charitable expenditure			
Orchard Grant Scheme for regeneration of Westmorland damson orchards		0.00	0.00
Management & Administration Costs			
Establishment & other costs	2	1705.6	1,483.67
Total Resources Expended		<u>1,705.60</u>	<u>1,483.67</u>
Net Movement in Funds for the year		-9,813.15	-1,469.79
Fund Balances at 1st January 2024		34,354.58	35,824.37
Fund Balances at 31st December 2024		<u>24,541.43</u>	<u>34,354.58</u>

BALANCE SHEET at 31st DECEMBER 2024

	2024	Notes	2023
	£		£
Fixed Assets			
Share of cold store	3660.00	3	4392.00
Investments at cost, less provision for write down	0.00	4	0.00
	<u>3,660.00</u>		<u>4,392.00</u>
Current Assets			
Stock of damsons	1,797.60	1	7,215.00
Debtors & Prepayments	94.53	5	99.21
Bank and cash balances	19,046.60	6	22,853.37
	<u>20,938.73</u>		<u>30,167.58</u>
Less Creditors and advance receipts	57.30	7	205.00
Net Current Assets	20,881.43		29,962.58
Total Net Assets	<u>24,541.43</u>		<u>34,354.58</u>
Funds of the Charity			
Unrestricted funds	<u>24,541.43</u>	9	<u>34,354.58</u>

The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher

PRW Hensman

Date: 12 June 2025

Mark Basey Fisher
PRW Hensman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2024

NOTES TO THE ACCOUNTS

	<u>2024</u>	<u>2023</u>
	£	£
1. Sale of damsons - cost of sales		
Opening stock	7215.00	7452.00
Purchases	0.00	3441.60
	<u>7215.00</u>	<u>10893.60</u>
Closing stock	1797.60	7215.00
Cost of sales	<u>5417.40</u>	<u>3678.60</u>
Stocks are valued at cost or realisable value, if lower .		
2. Establishment and other costs		
Insurance - Stock, buildings, cash in transit	1031.38	1087.67
Accounts Inspection	210.00	210.00
Bank charges	94.62	0.00
Miscellaneous	369.60	186.00
	<u>1705.60</u>	<u>1483.67</u>
3. Fixed Assets		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	3660.00	2928.00
	<u>3660.00</u>	<u>4392.00</u>
Depreciation is charged to write off the cold store over 10 years		
4. Investment Assets		
Shares in the Witherslack Community Shop, at cost.	5,000.00	5,000.00
Less provision for write down	-5,000.00	-5,000.00
	<u>0.00</u>	<u>0.00</u>
5. Debtors		
Gift Aid Claimable	<u>94.53</u>	<u>99.21</u>
6. Bank and cash balances		
Barclays Bank	0.00	1,439.48
CAF Bank	7159.14	0.00
Skipton Building Society	11,887.46	21,413.89
Cash in Hand	0.00	0.00
	<u>19,046.60</u>	<u>22,853.37</u>
7. Creditors and advanced receipts		
Receipts in advance	<u>57.30</u>	<u>205.00</u>

8. Trustees and related parties

No expenses were paid to trustees in 2024 (2023 £100)

9. Reserves

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. At 31 December 2024, they were slightly below this level.

WESTMORLAND DAMSON ASSOCIATION

England & Wales - Charity number 1194710

Accounts

Westmorland Damson Association.

Trustees' Annual Report - Year ended 31 December 2023

TRUSTEES

The Trustees who served during the year were:

Mark Basey-Fisher – Chair
Angela Slater - Secretary
Hilary Fitch – Membership Secretary
Peter Hensman – Treasurer
Andrew Griffiths
Desmond Holmes
Simon Patterson
Rebecca Patterson
Hartley Trotter
Adam Walker

STRUCTURE AND GOVERNANCE

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OBJECTIVES AND ACTIVITIES

The Westmorland Damson Association seeks to enhance the economy and landscape of traditional damson-growing areas in Cumbria by supporting the growing, picking and use of Westmorland damsons. The objectives of the Association are:

- To encourage, for the benefit of the public, the conservation and protection of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria, including by planting and creating more damson orchards.
- To advance the education of the public in the growing, cultivation, preservation and use of the Westmorland damson variety common in Cumbria.

To pursue these objectives, the Association:

1. Organises an Annual Damson Day in April every year. This public event provides opportunities for those attending to learn about the history and techniques of damson growing in the area, to purchase damson trees for planting and to buy and sell damson-based and other local products.
2. Encourages the growing, picking and use of damsons by buying in damsons from growers at harvest-time, freezing them and then selling them to those requiring them throughout the year.
3. Encourages the planting of new damson orchards through its Orchard Grant Scheme and the supply of damson suckers.
4. Promotes the growing and use of damsons by providing advice to members and the public through the circulation of newsletters and other publications and by attending local agricultural shows.

By pursuing these objectives, the Trustees continue to give due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS IN 2023

Throughout 2022 the Trustees continued their search for a suitable site in the Lyth Valley or Winster valleys on which to hold Damson Day. Sadly nothing suitable could be located and they were forced once again to cancel plans to hold Damson Day in April 2023. This meant that a key feature of the Association's work to promote damsons and damson growing in Westmorland was lost. In 2023 the Trustees decided to give preference to certainty over their preference for a Lyth Valley site and began planning to hold the event out of the valley at the Westmorland Show ground. Damson Day 2024 will be held on 13 April.

The 2023 damson crop was again reduced by late frosts at blossom time although the effect was patchy with some orchards being affected and others fruiting well. The Association agreed to purchase 1194 kg from 14 growers. The Trustees continued to look for new customers for frozen damsons and were pleased that demand recovered considerably from the low points of previous years with sales amounting to 1250 kg leaving a stock at 31 December 2023 of approximately 2700 kg.

The sale of fresh damsons at harvest time was also investigated as a way of increasing demand and reducing the quantity needing to be frozen. An arrangement was made to deliver fresh damsons direct to Booths South Lakeland supermarkets. The volume sold in this way was disappointingly small but it is an outlet that could be developed in future years.

Frozen damsons continue to be stored and sold from Halecat on the Witherslack Estate and the Trustees are grateful to Witherslack Orchards for their assistance with this.

There were no applications for orchard grants during the year. The Association responded to a number of requests for damson suckers to enable new planting.

Two stalls were again organised at the Westmorland County Show. Both raised the profile of damsons and their use, one through displaying the Association's archive and giving advice on damson growing and the other, in the food marquee, by selling frozen damsons.

FINANCIAL REVIEW

With the improved level of damson sales the deficit for the year was reduced to £1470 (2022 £2857). The balance in unrestricted funds at 31 December 2023 was £34354.

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. At £22853 they were slightly in excess of this level at 31 December 2023. The Trustees believe this to be prudent in view of the uncertainties and possible extra costs that are may be incurred in holding Damson Day at the County Show ground.

Approved by the Trustees on ^{8th} May 2024.



M. Basey-Fisher
Chairman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

STATEMENT OF FINANCIAL ACTIVITY

	Notes	2023		2022	
		£	£	£	£
INCOMING RESOURCES (all unrestricted)					
Donations and grants					
Membership subscriptions		604.00		584.00	
Gift Aid Tax recovered		99.21		96.13	
Donations received		<u>0.00</u>		<u>0.98</u>	
			703.21		681.11
Charitable Activities					
<u>Damson Day</u>					
Receipts					
Sponsorship and donations		0.00		0.00	
Displays and stalls		0.00		0.00	
Gate and walks		<u>0.00</u>		<u>0.00</u>	
		0.00		0.00	
Expenditure					
Setting -up		0.00		0.00	
Advertising and printing		0.00		0.00	
Entertainment		0.00		0.00	
General		<u>0.00</u>		<u>0.00</u>	
		0.00		0.00	
Net incoming resources from Damson Day			0.00		0.00
<u>Sale of Damsons</u>					
Sales		<u>5,393.00</u>		<u>2,214.00</u>	
Cost of sales	1	3,678.60		1,557.80	
Storage costs		1,633.60		1,543.28	
Other sales costs		657.25		708.06	
Depreciation of cold store		<u>732.00</u>		<u>732.00</u>	
		6,701.45		4,541.14	
Net incoming resources from Sale of Damsons			-1,308.45		-2,327.14
Interest on cash balances			<u>619.12</u>		<u>199.34</u>
Total Incoming Resources			<u>13.88</u>		<u>-1,446.69</u>

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

STATEMENT OF FINANCIAL ACTIVITY (continued)

	Notes	2023	2022
		£	£
RESOURCES EXPENDED			
Charitable expenditure			
Orchard Grant Scheme for regeneration of Westmorland damson orchards		0.00	0.00
Management & Administration Costs			
Establishment & other costs	2	1,483.67	1,410.23
Staff Costs - Honoraria		0.00	0.00
		<u>1,483.67</u>	<u>1,410.23</u>
Total Resources Expended		<u>1,483.67</u>	<u>1,410.23</u>
Net Movement in Funds for the year		-1,469.79	-2,856.92
Fund Balances at 1st January 2022		35,824.37	38,681.29
Fund Balances at 31st December 2022		<u>34,354.58</u>	<u>35,824.37</u>

BALANCE SHEET at 31st DECEMBER 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Share of cold store	3	4392.00	5124.00
Investments at cost, less provision for write down	4	0.00	0.00
		<u>4,392.00</u>	<u>5,124.00</u>
Current Assets			
Stock of damsons	1	7,215.00	7,452.00
Debtors & Prepayments	5	99.21	96.13
Bank and cash balances	6	22,853.37	23,357.24
		<u>30,167.58</u>	<u>30,905.37</u>
Less Creditors and advance receipts	7	<u>205.00</u>	<u>205.00</u>
Net Current Assets		29,962.58	30,700.37
Total Net Assets		<u>34,354.58</u>	<u>35,824.37</u>
Funds of the Charity			
Unrestricted funds	9	<u>34,354.58</u>	<u>35,824.37</u>

The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher

Mark Basey Fisher

PRW Hensman

PRW Hensman

Date: 8th May 2024

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

NOTES TO THE ACCOUNTS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
1. Sale of damsons - cost of sales		
Opening stock	7452.00	4986.00
Purchases	3441.60	4023.80
	10893.60	9009.80
Closing stock	7215.00	7452.00
Cost of sales	3678.60	1557.80
Stocks are valued at cost or realisable value, if lower .		
2. Establishment and other costs		
Insurance - Stock, buildings, cash in transit	1087.67	1069.50
Accounts Inspection	210.00	240.00
Website	0.00	35.99
Miscellaneous	186.00	64.74
	1483.67	1410.23
3. Fixed Assets		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	2928.00	2196.00
	4392.00	5124.00
Depreciation is charged to write off the cold store over 10 years		
4. Investment Assets		
Shares in the Witherslack Community Shop, at cost.	5,000.00	5,000.00
Less provision for write down	-5,000.00	-5,000.00
	0.00	0.00
5. Debtors		
Gift Aid Claimable	99.21	96.13
6. Bank and cash balances		
Barclays Bank	1,439.48	2,562.47
Skipton Building Society	21,413.89	20,794.77
Cash in Hand	0.00	0.00
	22,853.37	23,357.24
7. Creditors and advanced receipts		
Stall deposits carried forward	205.00	205.00
8. Trustees and related parties		
Expenses of £100 were paid to one trustee in 2023 (2022 £nil)		

9. Reserves

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. At 31 December 2023, they were slightly in excess of this level. The Trustees believe this to be prudent in view of the uncertainties and possible extra costs that may be incurred in holding Damson Day at the County Showground.

**Independent Examiner's report on the accounts
to the Trustees of the Westmorland Damson Association**

I report on the accounts of the Westmorland Damson Association for the year ended 31 December 2023, which are set out over 5 pages and include the Trustees Report.

Respective responsibilities of trustee and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustee concerning any such matters. The procedures undertaken do not provide as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act other than the need to apply the Charities SORP (FRSSE).

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Redhead Accountancy Ltd
Chartered Accountants
Bank House, Griffin Street
Broughton-in-Furness
Cumbria
LA20 6HH

Signed on behalf of Redhead Accountancy

S. Turner

07 June 2024

WESTMORLAND DAMSON ASSOCIATION

England & Wales - Charity number 1194710

Accounts

Westmorland Damson Association.

Trustees' Annual Report - Year ended 31 December 2022

TRUSTEES

The Trustees who served during the year were:

Mark Basey-Fisher – Chair
Angela Slater - Secretary
Hilary Fitch – Membership Secretary
Peter Hensman – Treasurer
Andrew Griffiths (appointed 15 February 2022)
Desmond Holmes
Simon Patterson
Rebecca Patterson (appointed 5 October 2022)
Hartley Trotter
Adam Walker

STRUCTURE AND GOVERNANCE

The Westmorland Damson Association is a Charitable Incorporated Organisation (CIO) operating under a constitution approved by the Charity Commission and adopted on 7 June 2021. Membership of the Association is open to anyone who supports the objectives of the Association. The day-to-day affairs are managed by an Executive Committee comprising Chairman, Vice-Chairman, Secretary, Treasurer and up to 6 other members who are appointed each year at the Annual General Meeting. The assets and liability of Charity No 1194710 (also called the Westmorland Damson Association) were transferred to the new CIO on 1 January 2022 and it began operation on that date.

The Association can be contacted at Ingilnook, Charney Well Lane, Grange over Sands, Cumbria, LA11 6DB.

OBJECTIVES AND ACTIVITIES

The Westmorland Damson Association seeks to enhance the economy and landscape of traditional damson growing in Cumbria by supporting the growing, picking and use of Westmorland damsons. The objectives of the Association are:

- To encourage, for the benefit of the public, the conservation and protection of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria, including by planting and creating more damson orchards.
- To advance the education of the public in the growing, cultivation, preservation and use of the Westmorland damson variety common in Cumbria.

To pursue these objectives, the Association:

1. Organises an Annual Damson Day in April every year. This public event provides opportunities for those attending to learn about the history and techniques of damson growing in the area, to purchase damson trees for planting and to buy and sell damson-based and other local products.
2. Encourages the growing, picking and use of damsons by buying in damsons from growers at harvest-time, freezing them and then selling them to those requiring them throughout the year.
3. Encourages the planting of new damson orchards through its Orchard Grant Scheme and the supply of damson suckers.
4. Promotes the growing and use of damsons by providing advice to members and the public through the circulation of newsletters and other publications and by attending local agricultural shows.

By pursuing these objectives, the Trustees continue to give due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS IN 2022

A potential new site for Damson Day was located during 2021. Sadly, because of Covid-related delays, it could not be made ready for the 2022 Damson Day which had to be cancelled. This meant that a key feature of the Association's work to promote damsons and damson growing in Westmorland was lost. The Trustees are committed to holding Damson Day and will continue to look for a suitable site.

The 2022 damson crop was much better than 2021 although it was still patchy with some orchards being affected by frosts. The Association agreed to purchase 1455 kg from 17 growers. Disappointingly demand remained well down on pre-pandemic levels, especially from the larger buyers. Sales of damsons amounted to only 540 kg leaving a stock at 31 December 2022 of approximately 2795 kg.

The arrangements for the storage and sale of damsons in collaboration with Witherslack Estate continued to work well.

There were no applications for orchard grants during the year. The Association responded to a number of requests for damson suckers to enable new planting.

Two stalls were organised at the Westmorland County Show. Both raised the profile of damsons and their use, one through displaying the Association's archive and giving advice on damson growing and the other, in the food marquee, by selling fresh and frozen damsons.

FINANCIAL REVIEW

As a result of the low level of damson sales and the lack of any income from Damson Day, the Association made a loss of £2863 in the year. However, a balance of £35818 remained in unrestricted funds at 31 December 2022.

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. Reserves are currently slightly in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing a new site for Damson Day.

Approved by the Trustees on 21 March 2023.



M. Basey-Fisher
Chairman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2022

STATEMENT OF FINANCIAL ACTIVITY

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
INCOMING RESOURCES (all unrestricted)					
Donations and grants					
Membership subscriptions		584.00		675.00	
Gift Aid Tax recovered		96.13		103.59	
Donations received		0.98		50.00	
			681.11		828.59
Charitable Activities					
<u>Damson Day</u>					
Receipts					
Sponsorship and donations		0.00		0.00	
Displays and stalls		0.00		0.00	
Gate and walks		0.00		0.00	
		0.00		0.00	
Expenditure					
Setting -up		0.00		0.00	
Advertising and printing		0.00		0.00	
Entertainment		0.00		0.00	
General		0.00		0.00	
		0.00		0.00	
Net incoming resources from Damson Day			0.00		0.00
<u>Sale of Damsons</u>					
Sales		2,214.00		2,067.30	
Cost of sales	2	1,557.80		1,280.80	
Storage costs		1,543.28		1,152.88	
Other sales costs		708.06		0.00	
Depreciation of cold store		732.00		732.00	
		4,541.14		3,165.68	
Net incoming resources from Sale of Damsons			-2,327.14		-1,098.38
Interest on cash balances			199.34		71.83
Total Incoming Resources			-1,446.69		-197.96

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2022

STATEMENT OF FINANCIAL ACTIVITY (continued)

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
RESOURCES EXPENDED					
Charitable expenditure					
Orchard Grant Scheme for regeneration of Westmorland damson orchards			0.00		120.00
Management & Administration Costs					
Establishment & other costs	3	1,410.23		1,500.13	
Staff Costs - Honoraria		<u>0.00</u>		<u>0.00</u>	
			1,410.23		1,500.13
Total Resources Expended			<u>1,410.23</u>		<u>1,620.13</u>
Net Movement in Funds for the year			-2,856.92		-1,818.09
Fund Balances at 1st January 2021			38,681.29		40,499.38
Fund Balances at 31st December 2021			<u>35,824.37</u>		<u>38,681.29</u>

BALANCE SHEET at 31st DECEMBER 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed Assets					
Share of cold store	4	5124.00		5,856.00	
Investments at cost, less provision for write down	5	<u>0.00</u>		<u>0.00</u>	
			5,124.00		5,856.00
Current Assets					
Stock of damsons	2	7,452.00		4,986.00	
Debtors & Prepayments	6	96.13		103.59	
Bank and cash balances	7	<u>23,357.24</u>		<u>27,940.70</u>	
			30,905.37		33,030.29
Less Creditors and advance receipts	8	<u>205.00</u>		<u>205.00</u>	
Net Current Assets			30,700.37		32,825.29
Total Net Assets			<u>35,824.37</u>		<u>38,681.29</u>
Funds of the Charity					
Unrestricted funds	10	<u>35,824.37</u>		<u>38,681.29</u>	

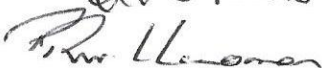
The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher



PRW Hensman



Date: 1 August 2023

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2022

NOTES TO THE ACCOUNTS

1. Basis of Accounts

The Westmorland Damson Association Charitable Trust (Charity No. 1134749) was closed on 31 December 2022 and a new Charitable Incorporated Organisation (Charity No 1194710), also called the Westmorland Damson Association, began operations on 1 January 2023. The assets and liability of the Trust were transferred to the Charitable Incorporated Organisation on 31 December 2022. The 2021 comparatives shown in these Financial Statements relate to the previous Charity and are for information only.

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
2. Sale of damsons - cost of sales		
Opening stock	4986.00	4150.00
Purchases	4023.80	2116.80
	9009.80	6266.80
Closing stock	7452.00	4986.00
Cost of sales	1557.80	1280.80
Stocks are valued at cost or realisable value, if lower .		
3. Establishment and other costs		
Insurance - Stock, buildings, cash in transit	1069.50	1003.45
Accounts Inspection	240.00	300.00
Website	35.99	0.00
Miscellaneous	64.74	196.68
	1410.23	1303.45
4. Fixed Assets		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	2196.00	1464.00
	5124.00	5856.00
Depreciation is charged to write off the cold store over 10 years		
5.. Investment Assets		
Shares in the Witherslack Community Shop, at cost.	5,000.00	5,000.00
Less provision for write down	-5,000.00	-5,000.00
	0.00	0.00
6. Debtors		
Gift Aid Claimable	96.13	103.59
7.. Bank and cash balances		
Barclays Bank	2,562.47	7,345.27
Skipton Building Society	20,794.77	20,595.43
Cash in Hand	0.00	0.00
	23,357.24	27,940.70
8. Creditors and advanced receipts		
Stall deposits carried forward	205.00	205.00

9. Trustees and related parties

No fees or expenses were paid to Trustees in the years ending 31st December 2022 or 2021

10. Reserves

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that the reserves required would be of the order of £20,000. Reserves are currently in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing a new site for Damson Day.

**Independent Examiner's report on the accounts
to the Trustees of the Westmorland Damson Association**

I report on the accounts of the Westmorland Damson Association for the year ended 31 December 2022, which are set out over 5 pages.

Respective responsibilities of trustee and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustee concerning any such matters. The procedures undertaken do not provide as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act other than the need to apply the Charities SORP (FRSSE).

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Redhead Accountancy Ltd
Chartered Accountants
2 Market Street
Broughton-in-Furness
Cumbria
LA20 6HP

S. Turner

04 July 2023

WESTMORLAND DAMSON ASSOCIATION

England & Wales - Charity number 1194710

Accounts

Westmorland Damson Association.

Trustees' Annual Report - Year ended 31 December 2021

TRUSTEES

The Trustees who served during the year were:

Mark Basey-Fisher – Chair
Angela Slater - Secretary
Hilary Fitch – Membership Secretary
Peter Hensman – Treasurer
Desmond Holmes
Simon Paterson
Hartley Trotter
Adam Walker

STRUCTURE AND GOVERNANCE

The Westmorland Damson Association is a Charity operating under a Constitution adopted on 2nd March 2010. Membership of the Association is open to anyone who supports the objectives of the Association. The day-to-day affairs are managed by an Executive Committee comprising Chairman, Vice-Chairman, Secretary, Treasurer and up to 6 other members who are appointed each year at the Annual General Meeting.

The Association can be contacted at Ingilnook, Charney Well Lane, Grange over Sands, Cumbria, LA11 6DB.

OBJECTIVES AND ACTIVITIES

The Westmorland Damson Association seeks to enhance the economy and landscape of traditional damson growing in Cumbria by supporting the growing, picking and use of Westmorland damsons. The objectives of the Association are:

- To encourage for the benefit of the public the conservation, protection and expansion of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria
- To advance the education of the public in the growing, cultivation and preservation of the Westmorland damson variety common to Cumbria.

To pursue these objectives, the Association:

1. Organises an Annual Damson Day in April every year. This public event provides opportunities for those attending to learn about the history and techniques of damson growing in the area, to purchase damson trees for planting and to buy and sell damson-based and other local products.
2. Encourages the growing, picking and use of damsons by buying in damsons from growers at harvest-time, freezing them and then selling them to those requiring them throughout the year.
3. Encourages the planting of new damson orchards through its Orchard Grant Scheme and the supply of damson suckers.
4. Promotes the growing and use of damsons by providing advice to members and the public through the circulation of a regular newsletter and other publications.

By pursuing these objectives, the Trustees continue to give due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS IN 2021

Disappointingly, the Covid-19 pandemic, for the second year running, caused the cancellation of Damson Day which should have been held in April 2021. This meant that a key feature of the Association's work to promote damsons and damson growing in Westmorland was lost.

The damson crop in 2021 was poor. Late frosts badly affected the lower lying orchards. The Association agreed to purchase 794 kg from 13 growers. Because 2020 sales had been badly affected by the pandemic, stock at the beginning of the year was higher than normal and, despite the poor harvest, the Association still had adequate stocks to sell. Demand, however, was disappointing with the larger purchasers generally remaining absent. Sales of damsons amounted to some 480kg leaving a stock at 31 December 2020 of approximately 1870 kg.

The arrangements for the storage and sale of damsons in collaboration with Witherslack Estate continued to work well.

A potential new site for Damson Day was located during 2021. Sadly, because of Covid-related delays, it could not be made ready for the 2022 Damson Day which had to be cancelled.

During the year, one application for an Orchard Grant of £120 was received. In addition, the Association responded to a number of requests for damson suckers to enable new planting.

Association officers also gave advice on damson tree planting and care and participated in a video recording about the history of the Lyth valley and its damsons. A successful stall promoting damsons and their use was organised at the Westmorland County Show.

FINANCIAL REVIEW

As a result of the low level of damson sales and the lack of any income from Damson Day, the Association made a loss of £1822 in the year. However, a balance of £38678 remained in unrestricted funds at 31 December.

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. Reserves are currently in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing the new site for Damson Day.

CHARITABLE INCORPORATED ORGANISATION

During the year permission was received from the Charity Commission to set up a Charitable Incorporated Organisation with the same name and objectives as the existing Charitable Trust. This comparatively new form of organisation will relieve the Trustees of personal liability for the activities of the Association which they do not consider to be appropriate in the current litigious world. As a result, and with the agreement of members at the 2021 AGM, the activities, assets and liabilities of the Charitable Trust were transferred to the new Charitable Incorporated Organisation on 1 January 2022 and the Charitable Trust was subsequently closed.

Approved by the Trustees on 24th May 2022.



M. Basey-Fisher
Chairman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1134749)
Financial Statements for the year ending 31st December 2021

STATEMENT OF FINANCIAL ACTIVITY

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
INCOMING RESOURCES (all unrestricted)					
Donations and grants					
Membership subscriptions		675.00		670.00	
Gift Aid Tax recovered		103.59		100.78	
Grants received	1	0.00		6,000.00	
Donations received		50.00		306.00	
			828.59		7,076.78
Charitable Activities					
<u>Damson Day</u>					
Receipts					
Sponsorship and donations		0.00		0	
Displays and stalls		0		0.00	
Gate and walks		0.00		0.00	
		0.00		0.00	
Expenditure					
Setting -up		0.00		0.00	
Advertising and printing		0.00		0.00	
Entertainment		0.00		0.00	
General		0.00		0.00	
		0.00		0.00	
Net incoming resources from Damson Day			0.00		0.00
<u>Sale of Damsons</u>					
Sales		2,067.30		9,167.00	
Cost of sales	2	1,280.80		5,654.00	
Storage costs		1,152.88		1,007.45	
Depreciation of cold store		732.00		732.00	
		3,165.68		7,393.45	
Net incoming resources from Sale of Damsons			-1,098.38		1,773.55
Interest on cash balances			71.83		117.21
Total Incoming Resources			-197.96		8,967.54

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1134749)

Financial Statements for the year ending 31st December 2021

STATEMENT OF FINANCIAL ACTIVITY (continued)

	Notes	<u>2021</u>		<u>2020</u>	
		£	£	£	£
RESOURCES EXPENDED					
Charitable expenditure					
Orchard Grant Scheme for regeneration of Westmorland damson orchards			120.00		0.00
Premises					
Rent		0.00		2,160.00	
Rates		<u>0.00</u>		<u>193.73</u>	
			0.00		2,353.73
Management & Administration Costs					
Establishment & other costs	3	1,500.13		1,695.44	
Staff Costs - Honoraria		<u>0.00</u>		<u>0.00</u>	
			1,500.13		1,695.44
Total Resources Expended			<u>1,620.13</u>		<u>4,049.17</u>
Net Movement in Funds for the year			-1,818.09		4,918.37
Fund Balances at 1st January 2021			<u>40,499.38</u>		<u>35,581.01</u>
Fund Balances at 31st December 2021			<u>38,681.29</u>		<u>40,499.38</u>

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1134749)
Financial Statements for the year ending 31st December 2021

BALANCE SHEET at 31st DECEMBER 2020

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
Fixed Assets			
Share of cold store	4	5,856.00	6588.00
Investments at cost, less provision for write down	5	0.00	0.00
		5,856.00	6,588.00
Current Assets			
Stock of damsons	2	4,986.00	4,150.00
Debtors & Prepayments	6	103.59	100.78
Bank and cash balances	7	27,940.70	29,865.60
		33,030.29	34,116.38
Less Creditors and advance receipts	8	205.00	205.00
Net Current Assets		32,825.29	33,911.38
Total Net Assets		38,681.29	40,499.38
Funds of the Charity			
Unrestricted funds	10	38,681.29	40,499.38

The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher

PRW Hensman

Date:

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1134749)
Financial Statements for the year ending 31st December 2021

NOTES TO THE ACCOUNTS

	<u>2021</u>	<u>2020</u>
	£	£
1. Grants Received		
Local Authority Covid-19 Grant	<u>0.00</u>	<u>6000.00</u>
2. Sale of damsons - cost of sales		
Opening stock	4150.00	5524.00
Purchases	<u>2116.80</u>	<u>4280.00</u>
	6266.80	9804.00
Closing stock	<u>4986.00</u>	<u>4150.00</u>
Cost of sales	<u>1280.80</u>	<u>5654.00</u>
Stocks are valued at cost or realisable value, if lower .		
3. Establishment and other costs		
Insurance - Stock, buildings, cash in transit	1003.45	1359.81
Miscellaneous	196.68	0.00
Accounts Inspection	300.00	300.00
Newsletter	0.00	0.00
Website	<u>0.00</u>	<u>35.99</u>
	<u>1500.13</u>	<u>1695.80</u>
4. Fixed Assets		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	<u>1464.00</u>	<u>732.00</u>
	<u>5856.00</u>	<u>6588.00</u>
Depreciation is charged to write off the cold store over 10 years		
5. Investment Assets		
Shares in the Witherslack Community Shop, at cost.	5,000.00	5,000.00
Less provision for write down	<u>-5,000.00</u>	<u>-5,000.00</u>
	<u>0.00</u>	<u>0.00</u>
6. Debtors		
Gift Aid Claimable	<u>103.59</u>	<u>100.78</u>
7. Bank and cash balances		
Barclays Bank	7,345.27	9,342.00
Skipton Building Society	20,595.43	20,523.60
Cash in Hand	<u>0.00</u>	<u>0.00</u>
	<u>27,940.70</u>	<u>29,865.60</u>
8 Creditors and advanced receipts		
Stall deposits carried forward	<u>205.00</u>	<u>205.00</u>
9. Trustees and related parties		
No fees or expenses were paid to Trustees in the years ending 31st December 2021 or 2020		

10. Reserves

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that the reserves required would be of the order of £20,000. Reserves are currently in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing a new site for Damson Day.